



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

of blood and suffering? To send troops on repeated expeditions, and in the end to have no other cause of rejoicing than that a part of them has been gotten off, is a most improvident waste of resources and a cruel addition to the calamities of war. In the mean time, every exertion is used by our public prints to put a fair gloss on the state of things, till Time, that great developer of events shews the real situation, and then as in the turning of the magic glass to prevent refection, attempts are made to turn the public mind hastily to some other subject, and thus the delusion is perpetuated, and sober reflection by every artifice is shut out, to prevent the people from examining into their state, and profiting by the lessons of past distressing events.

The remarks made at the close of the last retrospect on the Lancastrian School establishing in this town drew forth some angry remarks signed Solon. Whatever of argument was contained in that paper is published in this number, and so far the rights of free discussion are maintained. Whatever of abuse against the writers whose opinions Solon attacks, has been mostly suppressed. We promised to permit free discussion, but in our work, the bounds of decorum must not be transgressed by personal abuse, which is altogether irrelevant in pointing out errors or supposed errors. Railing is not argument, and writers greatly mistake, when they suppose the promote their cause by abusing their opponents. The writer of the remarks in the last retrospect on mature reflection finds no cause to retract the former sentiments he advanced. He is well pleased to find however that a second story is to be erected, as by this means, more room will be allowed for the girls' school. He still thinks there was a defect in the original plan by rendering it too expensive and that much might have been saved, by making rigid economy the first principle in the building. When application is made to the public for aid to an institution however, praise-worthy, all may not at once see alike and some reasonable objections may be started: and it is becoming to answer such objections as may be made coolly and without ran-

cour, using sound arguments if the case admit of them, but mild expressions. The opposite practice of abuse and attributing motives to their opponents, at the mere fancy of the writer is too common and in our view requires to be marked with decided reprobation.

In the present instance, if the wishes of the writer of the retrospect as far as regarded himself, had been gratified, he would have printed Solon's letter entire, to show how little abuse supports an argument, and how little he felt himself annoyed by the affected attempts at wit. But the pages of the magazine could not be conveniently spared for this exhibition, or for the reply, which must necessarily have accompanied. Besides such a precedent would have countenanced a practice which we wish all combatants in our pages should avoid. It is pleasing to hear that another Sunday School has been opened, and conducted in Belfast, by a public spirited individual, on the Lancastrian plan, and that upwards of seventy boys attend. Those smaller establishments are likely to be productive of much good. In them unity of design, which so essentially contributes to stability is more easily preserved. In more extensive establishments supported by large subscriptions, independence is often battered for support. The writer of this article is strongly impressed with the advantages of individual exertion on a small scale, even when general co operation is not to be expected. Much good may thus be done by a few in small villages, or situations in the country.

DOCUMENTS.

EXAMINATION OF W. M'KENZIE.

Continued from p 237. No. XXVI.

Q. Had you any knowledge from that book, or otherwise, why those five payments were selected as the particular payments, the receipts of which appeared to be lost?

A. They were selected as the result of the investigation I have stated, and I wish it to be distinctly understood, that my cause of knowledge respecting the five payments that were selected, arose out of that extract, which was made from the general account before described.

Q. Upon Mr. Duffin's obtaining money from the board for looms, where are the receipts lodged.

A. In the Linen Office.

Q. Are you aware that Mr. Duffin made any enquiry at the Linen Office, respecting those five receipts?

A. I do not know.

Q. If any doubt of payment of those receipts had existed, could not that doubt have been removed by a reference to the Linen Office?

A. I take it for granted it could.

Q. When Mr. Duffin found those receipts were missing, did he not mention how they came to be missing.

A. I understood the receipts in question had never come forward, and that therefore the value of them was due to Mr. Duffin, of which he had not a doubt at the time.

William Mackenzie.

Sworn before me the 9th July, 1810.

M. Fitzgerald.

One of the trustees of the Linen and Hempen Manufactures.

No. 8.

Examination of Mr. Hans Peebles, taken before a Committee of the Trustees of the Linen and Hempen manufactures, appointed to take into consideration the 36th Report of the Commissioners of Accounts, at a Meeting of the said Committee, held on Saturday, the 7th of July 1810.

Q. Were you employed by Mr. Duffin in the year 1808, in examining the linen board cash book, and making an extract thereout of his receipts and payments relative to his loom account?

A. I was.

Q. What was the object of making that extract?

A. Mr. Mackenzie had told Mr. Duffin that he thought his cash was short, and that more money had been paid by Mr. Duffin at foot of his female-loom account than he had received.

Q. What was the result of the investigation you made at that time?

A. That there were bills accepted for, and paid by Mr. Duffin to loom-makers, for which there were no correspondent entries of receipts.

Q. Was there any reference to the Linen office to check the account you made out of receipts that were missing?

A. I do not recollect there was.

Q. Did you make out the extract which shewed the missing receipts from the book you call the Linen Board cash book alone, or had you reference to any former, or other book?

A. I recollect no other, but the Bill-book.

Q. When you totted the extract you made from the general account, do you recollect what sum appeared due to Mr. Duffin?

A. The amount struck me to be about £300.

Q. Do you recollect how many payments there were without corresponding receipts?

A. I do not.

Q. Do you recollect the periods of the account you undertook to examine?

A. I do not remember the period from which the examination commenced, but I recollect it was carried down to May, 1808, the period when it was actually made; I am sure, at all events, it included the general cash book lying before the Committee, commencing 1st May, 1807.

Q. Did Mr. Duffin ever mention to you that receipts had been stolen from him, or that a clerk had run away from him?

A. Never.

Q. Did you ever hear that a clerk had ran away from him?

A. I recollect hearing such a report—it must have been more than five years ago when such an event happened, for I have been that time in the hall myself, and it was before I came to it.

Q. Did you make out any list from the extract which was formed from the general account, of the particular bills for which receipts did not appear?

A. No, I did not.

Q. Did you assist Mr. Duffin in making out any such list?

A. I don't recollect that I did.

Q. Are you aware that Mr. Duffin ever made out such list?

A. I know that he was in error in his account, and he told me he had found out the cause of it, namely, that some receipts for loom makers were either not received, or were mislaid, and that he would write for others.

Q. Was the extract, which you made from the general account, drawn in your hand writing?

A. The greater part of it was.

Q. You have not got that extract?

A. I have not.

Q. Did Mr. Duffin mention the names of the persons, from whom receipts were supposed not to have been received?

A. He did; he mentioned three or four.

Q. Do you, from your own knowledge

know why Mr. Duffin selected any particular names?

A. I do not.

Q. Did Mr. Duffin ever mention that he had written for duplicate receipts?

A. No—I never had any conversation with Mr. Duffin until March last in Cavan, where he stated to me that it was reported in the North that he had received money for the same looms twice—he spoke as if he felt hurt by the report:—I said it was a malicious report, and being soon after interrupted, our conversation ended.

Hans Peebles.

Sworn before me the 10th of July, 1810.

John Stewart.

One of the Trustees of the Linen and Hempen Manufactures.

No. 9.

Further Examination of Mr. Wm. Mackenzie, taken before a Committee of the Trustees of the Linen and Hempen Manufactures; appointed to take into consideration the 36th Report of the Commissioners of Accounts, at a meeting of said committee, held on the 19th day of July, 1810.

Q. You have written a letter to this Committee, bearing date the "9th of July, 1810," wherein you state that "having been the original cause and adviser of Mr. Duffin's conduct, in the affair of the duplicate Receipts, you were anxious that the Committee, now sitting upon his conduct, should be pleased to examine you further on the subject, in order that, you might prove to their satisfaction, that no man ever got into the same kind of dilemma with greater purity of intention." State now what farther evidence you have to give to this Committee on the subject of your examination of the 7th instant.

A. Respecting the duplicate Receipts, which Mr. Duffin is charged with having procured, whereby he got payment for the same items a second time, I feel that the questions as put to me by the Committee of the Board, did not enable me to state so clearly as I ought, that in the early part of the transaction as far as relates to his requiring the Duplicates, no man could possibly act with less intentional fraud. For a series of years many thousands of pounds have been received and disbursed by him for various purposes connected with the objects of the Linen Board, either under its direct or implied instructions; the other and more active duties of his office called him frequently from home. He could not possibly, there-

fore, himself, practice such a system of accounts as would be requisite to steer clear of error, and the Board did not allow him any assistance for such Office purposes—hence no ledger or other book was kept which would have exhibited the state of any particular account, and if such was wanting, it could be sought for, only by extracting from the book that contained the general receipts and payments, Items of Debtor and Creditor of various sums and various dates, which mode, it is obvious, must be liable to error in the most careful hands, and from such an erroneous extract alone, did the Duplicate Receipts originate. In this part of my knowledge of the transaction, I am positive—I saw the extract as made by Mr. Duffin and Mr. Peebles, and it distinctly, though erroneously, appeared to shew, that the actual receipts in question were wanting to repay Mr. Duffin, what I had no doubt at that time was really due to him; and as soon as Mr. Duffin got the duplicates, and the money was handed to me, I entered the transaction in the Cash Book, as now exhibited to you on oath, in these words—"received for mislaid receipts." With this recited entry all my knowledge of the affair ends, but having aided Mr. Duffin in his receipts and payments, for a period of thirteen years, ending December, 1808, and having a sufficient knowledge of the theory and practice of accounts to enable me to judge that his system was necessarily imperfect, from the want of assistance, I have mentioned I have no hesitation in declaring he was more exposed to clerical errors than any public officer I ever heard of; and that these errors were finally to the prejudice of his own funds, I deduce from the fact, that when I handed him over the cash account in December 1808, after including the money had on the duplicates, it did appear that he expended £246 6. 10. more than he had received, and which remains to this hour unaccounted for in any other way. I have great anxiety that my evidence may be so understood by the Committee as to induce them to shape their report so as not to brand the whole transaction, with censure due only to a part of it, and that however subsequent fatality of conduct, as it is rumoured, will draw forth their displeasure, that the Committee will be pleased to allow that the reverse of mercenary corruption has been proved. I have only to add, that I make this

Q. Q.

deposition spontaneously, and without the knowledge of the chief object of it.

Wm. Mackenzie.

Sworn before me, 10th July, 1810.

John Stewart.

One of the Trustees of the Linen and Hempen Manufactures.

Memorial of Mr. Charles Duffin, Inspector General, Presented July 11th, 1810.

TO THE RIGHT HONORABLE AND HONORABLE THE TRUSTEES OF THE LINEN AND HEMPEN MANUFACTURES.

My Lords and Gentlemen.

After more than nineteen years spent in a faithful discharge of the several duties of my office, as your inspector general, it has fallen to my lot to incur your heaviest displeasure, by the commission of an act of unexampled weakness. Enfeebled by the severe attacks of a constitutional gout, I was just rising from the bed of sickness, when I was charged, by the commissioners of accounts, with a seeming fraud upon the funds of your Board. I knew my innocence, but I had no instant recollection of circumstances that could explain the error and in my first honors, at the very existence of such a charge, on my long unsullied reputation, I seem to have become the prey of temporary derangement, and to have sought to conceal a mere clerical error in account, which would have vanished before an open avowal of it. All my memory of the facts, as they really were, had totally failed me, and anxious to clear my character from a stain that did not belong to it, the distraction of my mind hurried me into a conduct bordering on insanity. I required two men, almost strangers to me, to deny that particular receipts were duplicates; when not only the comparison of them must confute such an assertion, but my own book, as exhibited to you and to the commissioners of accounts, and which I never sought to withhold, declared them duplicates; also, as appears by the original entry of them, standing in those singularly candid words, viz. "*Received for mislaid Receipts.*"

In addition to the above most fortunate entry of the transaction, I would beg leave to call to your attention, the clear and respectable testimony which Mr. M'Kenzie has given upon the subject, and I trust, that with every unprejudiced mind, I shall stand acquitted of corrupt motives. The subsequent deviations from moral rectitude, I attempt not to justify, but some charitable allowance, I

would fondly hope, will be made for the distraction of a man charged with pecuniary fraud, of a pitiful extent, towards the close of a long and laborious life, of contrary practice.

I might here relate, with truth, the various ways in which my anxious care has contributed to protect, rather than to diminish your funds, but such topics are now unavailing. I feel that the occurrence of so much weakness, originating from that infirmity of body and mind, which I have sometimes felt increasing, and which induced me, in the year 1807, to request your honourable board, to join my son in my commission, which in consideration of my long and faithful services you were kindly pleased to do, and which weakness, the late events have, I may say, hurried to a crisis—speaks forcibly, that the increasing effects of age have rendered me unequal to perform the duties of my office any longer, with advantage to the public or myself; and therefore, I beg leave, in terms of unfeigned respect, to tender you my resignation; and under the cloud that obscures my retirement from the business of the world, some rays of comfort will dart forth, when I reflect, that however imperfect may have been my best endeavours, in all other respects, to serve your honourable Board, yet the transit of a considerable portion of your funds through my hands, has prejudiced, rather than improved my private fortune. I have the honour to be my Lords and Gentlemen, your devoted Servant,

CHARLES DUFFIN.

REPEAL OF THE UNION.

AGGREGATE MEETING.

At an aggregate meeting of the freemen and freeholders of the city of Dublin, convened pursuant to requisition, and held at the royal exchange, on Tuesday, the 18th of September, 1810, Sir James Riddall, High Sheriff, in the chair.

Resolved unanimously, That a committee of nine gentlemen be appointed for the purpose of preparing a petition to his majesty, another to the two houses of parliament, praying a repeal of the act of union.

The committee having been appointed, and the petitions being read—

Resolved unanimously, That the petition to the King's most excellent Majesty, praying a repeal of the union law, be adopted as the petition of the freemen and freeholders of the county of the city of Dublin.

Resolved unanimously—That the peti-